

UNITED STATES DISTRICT COURT

Middle DISTRICT OF Tennessee

UNITED STATES OF AMERICA
V.

CRIMINAL COMPLAINT

ARMANDO PASCUAL MARTIN
A/K/A CHRISTOPHER CORDOVA

Case Number: 14-4051JSB

14-4051 JSB

(Name and Address of Defendant)

I, the undersigned complainant state that the following is true and correct to the best of my knowledge and belief. On or about 9/14/2012 in Davidson County, in the Middle District of ^(Date) Tennessee defendant(s) did,

(Track Statutory Language of Offense)

(1) Make false material statements in a matter within the jurisdiction of the executive branch of the United States;
(2) Falsely claim and use a social security number

in violation of Title 18 and 42 United States Code, Section(s) 1001 and 408.
I further state that I am a(n) Special Agent for IRS and that this complaint is based on the following facts:

See Attachment A, a part hereof

Continued on the attached sheet and made a part of this complaint: Yes No


Signature of Complainant

Jim Runkle, Special Agent IRS

Printed Name of Complainant

Sworn to before me and signed in my presence,

2/14/2014
Date

at Nashville Tennessee
City State

John Bryant
Name of Judge

U.S. Magistrate Judge
Title of Judge

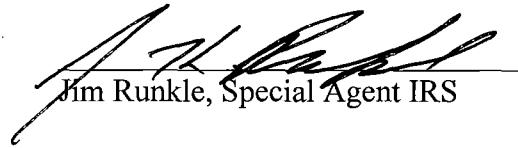

Signature of Judge

ATTACHMENT A:
SWORN STATEMENT OF FACTS

The affiant herein is Jim Runkle, a Special Agent with the Internal Revenue Service (IRS) who being first duly sworn states as follows:

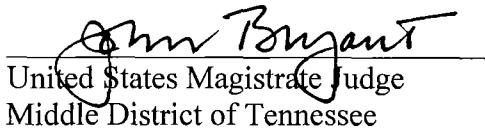
1. On June 11, 2014, while conducting an investigation regarding an on-going tax refund fraud scheme, I had occasion to inquire regarding a particular social security number used by a participant in the fraud scheme. The W-2 form used on a fraudulent tax return in that scheme disclosed that it had been issued by Taylor Farms, Inc., in Smyrna, Tennessee.
2. Agents went to the office of Taylor Farms and asked if someone using the name and social security number on the above W-2 form was employed by them and present on the premises. Agents were advised the person named in the W-2 form did not work for them, but that they had an employee who had presented the social security number listed on the W-2, to them when he had applied for employment, and that his name was Christopher Cordova.
3. Arrangements were made for agents to speak with Cordova. He told agents that the number on the W-2 was his. Subsequently, he advised agents that he also had an individual taxpayer identification number (ITIN), which is normally not issued to someone who has a social security number. IRS records show that the ITIN provided by Cordova had been issued to a person named Armando Pascual-Martin. Subsequently, he admitted that he was actually Pascual-Martin; was from Guatemala; and was illegally in the United States. He admitted that he had falsely used the Cordova name and social security number to apply for employment at Taylor Farms.
4. I have reviewed records maintained by Taylor Farms pertaining to the employment application by Cordova/Pascual-Martin. These records show that on September 14, 2012, in this district, he falsely represented that the above social security number was his on two documents intended for use by United States agencies, that is, Homeland Security and IRS, those documents being an federal employment eligibility verification form, and an IRS W-4 tax form. Correct name and social security numbers are material information with respect to these forms. I have also confirmed that the above social security number was issued to a real person named Christopher Cordova, who resides in Texas.
5. Based on the foregoing, I have probable cause to believe that Pascual-Martin, impersonating Cordova, falsely claimed that the above social security number had been assigned to him in applying for employment; and further that he made false material statements regarding

his identity and social security number when providing the above federal forms in relation to his employment application.



Jim Runkle, Special Agent IRS

Sworn to and subscribed before me
this 12th day of June, 2014



Lynn Bryant
United States Magistrate Judge
Middle District of Tennessee